THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NOS.16675, 19793 AND 24337 OF 2006

Dated 12-06-2007

Between:

The Vijayawada City Satellite Cable Operators
Welfare Association …Petitioner

And

Government of Andhra Pradesh
Department of Revenue (CT III) Department
And two others …Respondents

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COMMON ORDER *(Per the Hon'ble Sri Justice Bilal Nazki):*

These writ petitions have been filed by the Cable Operators challenging the demands raised against them for payment of entertainment tax for the period after 01-01-2003.

There has been amendment in the Entertainments Tax Act, 1939 with effect from 01-01-2003 where the law to pay the tax is on the Master Cable Operators and not on the Cable Operators. As such the petitioners are correct in submitting that there is no law for them to pay tax with effect from 01-01-2003. Therefore, the impugned notices raising the demands pertaining to the period after 01-01-2003 are quashed and the writ petitions are allowed.

Learned counsel for the respondents, however, submits that the Cable Operators/petitioners are not furnishing the information to the respondents as to who is their Master Cable Operators and from whom they are receiving the signals and some of the Cable Operators are not really Cable Operators, but they themselves are Master Cable Operators as they have put their own dishes.

In this view of the matter, we direct the petitioners to furnish the information with regard to their Master Cable Operators to the respondents, within a period of two weeks. If such information is not furnished by the Cable Operators/petitioners, the respondents may pass appropriate orders, in accordance with law, treating the

petitioners as Master Cable Operators. No order as to costs.

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(Bilal Nazki, J)

Dated 12th June, 2007

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(S.Ananda Reddy, J)

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